



**2019-20 KEY LODGMNT DUE DATES FOR
TAX & SUPERANNUATION GUARANTEE (SG) OBLIGATIONS**

| Month | Lodgment Due Date | Lodgment Obligation |
|-----------|-------------------|---|
| JULY | 1 July 2019 | Single Touch Payroll reporting requirements extended to small employers (less than 20 employees) |
| | 21 July 2019 | Monthly Business Activity Statement (BAS) due (Jun 2019) Monthly Instalment Activity Statement (IAS) due (Jun 2019) |
| | 28 July 2019 | Quarterly Business Activity Statement (BAS) due (Apr - Jun 2019) Quarterly Instalment Activity Statement (IAS) due (Apr - Jun 2019) Quarterly PAYG Instalment (PAYGI) due (Apr - Jun 2019) Quarterly Superannuation Guarantee (SG) Contribution due (Apr - Jun 2019) |
| AUGUST | 14 August 2019 | PAYGW Payment Summary Annual Report (2019 FY) <i>(if tax agent isn't involved in preparing the report, or if annual withholding is greater than \$1mil)</i> |
| | 21 August 2019 | Monthly BAS (Jul 2019) Monthly IAS (Jul 2019) |
| | 25 August 2019 | Quarterly Business Activity Statement (BAS) due (Apr - Jun 2019) <i>(if lodging electronically)</i> |
| SEPTEMBER | 28 August 2019 | Taxable Payments Annual Report (2019 FY) |
| | 21 September 2019 | Monthly BAS (Aug 2019) Monthly IAS (Aug 2019) |
| | 30 September 2019 | PAYGW Payment Summary Annual Report (2019 FY) <i>(if prepared by a BAS or tax agent)</i> |
| OCTOBER | 21 October 2019 | Monthly BAS (Sep 2019) Monthly IAS (Sep 2019) Quarterly PAYGI CAS (Sep 2019) Annual PAYGI Notice (2019 FY) |
| | 28 October 2019 | Quarterly BAS (Jul - Sep 2019) Quarterly IAS / PAYGI Notice (Jul - Sep 2019) Quarterly SG (Jul - Sep 2019) |
| | 31 October 2019 | Individual Income tax returns (2019 FY) <i>(no Tax Agent OR one or more prior year returns outstanding)</i> Income tax returns for all other entities (2019 FY) <i>(if one or more prior year returns outstanding)</i> |
| NOVEMBER | 21 November 2019 | Monthly BAS (Oct 2019) Monthly IAS (Oct 2019) |
| | 25 November 2019 | Quarterly BAS (Jul - Sep 2019) <i>(if lodging electronically)</i> |
| DECEMBER | 1 December 2019 | Large non-individual income tax returns (2019 FY) <i>(taxable in 2018 FY)</i> |
| | 21 December 2019 | Monthly BAS (Nov 2019) Monthly IAS (Nov 2019) |
| JANUARY | 21 January 2020 | Monthly BAS (Dec 2019) Monthly IAS (Dec 2019) Quarterly PAYGI CAS (Dec 2019) |
| | 28 January 2020 | Quarterly SG (Dec 2019) |
| FEBRUARY | 21 February 2020 | Monthly BAS (Jan 2020) Monthly IAS (Jan 2020) |
| | 28 February 2020 | Quarterly BAS (Oct - Dec 2019) Quarterly IAS / PAYGI Notice (Oct - Dec 2019) Large non-individual income tax returns (2019 FY) <i>(not taxable in 2018 FY)</i> New SMSF income tax returns (2019 FY - formed in 2019 FY) |
| MARCH | 21 March 2020 | Monthly BAS (Feb 2020) Monthly IAS (Feb 2020) |
| | 31 March 2020 | Income tax returns (2019 FY)*** End of 2020 Fringe Benefits Tax (FBT) Year |
| APRIL | 21 April 2020 | Monthly BAS (Mar 2020) Monthly IAS (Mar 2020) Quarterly PAYGI CAS (Mar 2020) |
| | 28 April 2020 | Quarterly BAS (Jan - Mar 2020) Quarterly IAS / PAYGI Notice (Jan - Mar 2020) Quarterly SG (Jan - Mar 2020) |
| MAY | 15 May 2020 | Income tax returns (2019 FY)*** |
| | 21 May 2020 | Monthly BAS (Apr 2020) Monthly IAS (Apr 2020) |
| | 26 May 2020 | Quarterly BAS (Jan - Mar 2020) <i>(if lodging electronically)</i> |
| JUNE | 28 May 2020 | FBT Returns (2020 FBT Year) |
| | 21 June 2020 | Monthly BAS (May 2020) Monthly IAS (May 2020) |

30 June 2020

END OF 2020 FINANCIAL YEAR

*** There are two due dates for all other 2019 income tax returns being 31 March 2020 & 15 May 2020.
If you are unsure which date is applicable to your circumstances please contact BLG Business Advisers.